

**Illinois Department of Revenue
Regulations**

Title 86 Part 105 Section 105.330 Who Does Not Need to Apply

TITLE 86: REVENUE

**PART 105
ELECTRONIC FILING OF ILLINOIS INDIVIDUAL INCOME TAX RETURNS**

Section 105.330 Who Does Not Need to Apply

- a) Equipment manufacturers or software firms that provide products that are not used exclusively for electronic filing (e.g., someone who provides a 3780 protocol converter, a modem manufacturer, a PC manufacturer, etc.) do not need to apply.
- b) Telecommunication networks that do not provide a product exclusively used for electronic filing do not need to apply.